

Accordingly, the introductory clause of subsection (b)(1) of this section, "[a]fter making the distribution required under subsection (a) of this section", is added.

The introductory clause of subsection (a) of this section, "[f]rom the alcoholic beverage tax revenue from beer", is added to clarify the scope of this section and to conform to subsection (b) of this section.

In subsection (a) of this section, the words "administer the alcoholic beverage tax laws that relate to beer" are substituted for the former words "defray the cost of administration and collection", for clarity.

In subsection (b)(1) of this section, the reference to "alcoholic beverage tax revenue from beer" is substituted for the former reference to "the taxes levied and collected under and by virtue of the terms of § 136(a) of this article on all sales of beer", for clarity.

Also in subsection (b)(1) of this section, the defined term "county" is substituted for the former references to "Baltimore City", "political subdivisions", and "the Mayor and City Council of Baltimore and ... the county commissioners or county council of each county", for clarity and consistency.

Also in subsection (b)(1) of this section, the former effective date "[o]n or after July 1, 1972" is deleted as obsolete.

Also in subsection (b)(1) of this section, the former words "pay over" are deleted as unnecessary in light of the use of the term "distribute". See § 2-109 of this title.

Also in subsection (b)(1) of this section, the former reference to a sale or delivery to a retail dealer "by a manufacturer or wholesaler" is deleted as surplusage.

In subsection (b)(2) of this section, the former specific requirement to "issue" and power to "amend regulations" are deleted as unnecessary in light of § 2-103 of this title.

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that the requirement, in subsection (b)(1) of this section, for distribution "based on an analysis of comparative consumption of beer in the various counties" is